App F IX 4

Previous References 1936-7 (MC)

File No 186 - 36

Serial Nos 1 & 2

Letter References

GENERAL AND REVENUE SECRETARIAT

Serial Nos Two

Part B for May 1937

SUBJECT

Mis appropriation of a sum of Rs 784-9-3 by Shanbhogue Parthasarathi, Bangalore agency Munsiff

P(2) To the Honble Comrs Bangalore Dist Comrs & Bangalore City " Cumbum Taluk " No 18471-51 & 27/5/37

Forwarding the enclosures of the Govt of

L M Rao 13/6/37

WD 0418—GPB—22—60—2988

Sns 43/32 L 2816/34

Misappropriation of Rs 784-9-3, by Shanbhogue Partha as analy Bangalore Municipality

General and Revenue Secretariat. File No of 193 [App F 112

Sns case no 43 of 1932

These papers relate to the mis appropriation of a Sum of Rs 784-9-3 by one B A Parthasarathy, shanbhogue of the Bangalore city municipality in September 1932, and the Informer who promised to submit a further report after investigation has not yet sent the same, except an interim report in Dec 1934, that the report of investigation is being written and will be placed before the Managing Committee and the Council for consideration. ~~He has~~ A reminder was issued in May 1935 and the final report has not been received yet

Submitted for orders

83 15/8/35 AN/15/8

2) If Hon'ble there was some reply letter subject + in the Hon'ble Comm's Proc read recently reply accepting may be sent by the Hon'ble Com' shortly

Anshar a Do sent reply

Joint up engrs 15/8

3) Submitted with a draft Do for approval

83 15/8 AN/15/8

4) Issued 15/8

Issued vide 3512 of 17 L 8735. Joint Engrs

NOTE—Contn sheet

TYPING SECTION 16 AUG 1935

1936

Hrs appropriation by Shanbhogue Vartharaja Iyengar, Bangalore city

No 2816/34 28 C/9

File No | of 193 | General and Revenue Secretariat

5) No reply has yet been received and the matter cannot perhaps be delayed further Submitted for orders as to the further action to be taken in this file

Rdm 6/12 MV 5/12

6) I think this was included in the list of cases pending with the Municipal Commr please note the status of pending as noted by him in the reply to the DO letter sending the list

Hon 6/12

7) This case is included in the list of pending references but no reply has been received from the Municipal Commissioner to this office letter No L 2248-9 dated 25-9-35

Rdm 7/12 MV 7/12

8) Please put up another DO reminder

Hon 7/12

(Linked file)

Draft D O Submitted

Rdm 7/12 MV 9/12

10) Issue today

Hon 9/12

Issued No L 4451 dt 9-12-35

Sec B file 17/1/35

Rdm 10/12

D O letter No C C 11/35-36 dated 16-12-35 from the Municipal Commissioner, Bangalore city stating that a final report will be submitted by the end of this month

11) Submitted for perusal Final report may be awaited till 1-1-36

Chief Secy

Hon 19/12

Rdm 17/12 MV 17/12

2nd Secretary

13

Ajy 19/12 Hon 19/12 14 Mlle Bros 21/12 Am 28/12 Secy 1/1/35 Secy

OFFIC OF THE SECOND MEMBER OF COUNCIL 19 DEC 1935 No 4774

OF SECRE

19 DEC 1

Defalcation by Shanbhog Parthasarathi Bangalore City Municipality

2842/3095

General and Revenue Secretariat | Ml File No | of 1935 | [App F III—2

Serial No

Letter No C6-1789/35-36 dated 4-1-1936 from the Municipal Commissioner, Bangalore city forwarding a copy of his report regarding the defalcation by Shanbhog Parthasarathi and stating that the report will be placed before the Municipal Council and their resolution submitted in due course

OFFICE OF THE SECOND MEMBER OF COUNCIL 8 JAN 1936 NO S243

15 Submitted for perusal the resolution of the Municipal Council may be awaited

Rcvr 7/1/36

16 Chief Secty) 7/1

17 2nd Member) 7-1-36

18 11/1/36

Sec B 13/1/36

19 Submitted with a draft D O for approval

80/3/36

20 Issue 31/3

TYPING SECTION 1 APP 1936 GENL & R SECTT

Issued No 7263 D 6-4-36 to the Mne Commr Bangalore

Letter No C6-1789/35-36 dated 20-4-36 from the Municipal Commr, Bangalore city stating that the matter is before the Managing Committee and that the resolution of the Municipal Council will be forwarded in due course.

NOTE—Contn Sheet

WD 03594—GPB—30 000—18 7 35

Mis appropriation by Khanbahadur Parthasarathy Bangalore city Mcpty.

3095 J 4752

File No | of 193 | General and Revenue Secretariat

21 The matter has been pending for over 3½ years. Several reminders were issued to the Municipal Commissioner. In his D o letter No. C C^x 11/35-36 dated 16-12-35, the Commissioner promised to send his final report by the end of December 35. Again in his letter No C6-1784/35-36 dated 4-1-1936, he stated that he had placed his report before the Municipal council and that the resolution of the Council would be submitted. Now after a lapse of 3½ months, the Comm states that the subject is before the Managing Committee. It will thus be seen that there seems to be a tendency to postpone the decision on the question. In the circumstances, it is perhaps necessary to request the Municipal Comm to expedite the disposal of the case and not to delay it further.

Submitted for orders

L

M

8221

A

22 A This may be done

Rmr 22/4

(chiefsec) 23 d 28 December

Bne 28/4

Bne 24/4

CHIEF SECY

23 APR 1936

24 MM 27/4/36

Bne

Mr 27/4

Defalcation by Shanbhog Parthasarathi, Bangalore city Mlty-

General and Revenue Secretariat — File No 4754 / 4754 / 5184 / 2 of 1935-36 — [App. F. III—2

Serial No

25 Draft to the Ml Commr submitted

Rmr 28/4/36

26 Chief Secy) mw 28/4/36

27 Hme 28/4 28 mme mw 28/4

28 APR 1936

TYPING SECTION 28 APR 1936 G.L. & REV SECTT

The Municipal Commr, Bangalore
No L 8302 dated 29-4-36
Requests him to expedite the disposal of the case

Sms A 30/4 mw 1/5/36

Letter No C6-1789/35-36 dated 8-5-36 from the Municipal Commissioner, Bangalore city stating that the subject is still before the Managing Committee-

29 Submitted for perusal Kind reference is invited to para 2 of the notes-

Rmr mw 11/5

CHIEF SECRETARY 2 MAY 1936

30 For perusal
Chief Secy) hm 14/5

SECOND MINISTER OF INDIA No 8290

31) 2nd Secy hme 12-5-36 hm 14/5

32) Secy 13/5/36 hm 13/5

Sms A 14/5 mw 15/5

TE—Contn Sheet

WD 03594—GPB—30 000—18 7 35

Defalcation by Shanbhog Parthasarathy, Bangalore City Mcty -

5184/L

File No of 1935-36 | General and Revenue Secretariat

33 Draft ... another D O reminder submitted

Rem 12/6

34) Issue MV 11/6

Sec A 15/6 MV

Issued No L 9429 dated 13-6-36

Letter No C1-1789/35-36 dated 30-11-36 from the Municipal Commissioner, Bangalore City - soliciting sanction to the resolution of the Municipal Council that in connection with the defalcation of money by Shanbhog Parthasarathy, a sum of Rs 700 be recovered from Mr N Rangarattna Iyengar then Revenue Officer and Rs 200 from N S Thammaiah, then Accountant and the balance written off

35) Kind reference is invited to the Municipal Commissioner's memo X dated 3-1-36 explaining in detail the facts of the case The total amount defalcated is Rs 2,419-14-4 the defalcation having started from 14-6-29 and continued upto 20-9-1932 Towards the amount defalcated by Shanbhogue Parthasarathy, a sum of only Rs 205-13-0 was recovered from the Shanbhog, leaving a balance of Rs 2,214-1-4 Out of this, a sum of Rs 700 is proposed to be recovered from the then Revenue Officer, Mr Rangarattna Iyengar and Rs 200 from the then Accountant Thammaiah and to write off the balance of Rs 1,314-1-4

D X

Defalcation by Shanbhog Parthasarathi, Bangalore Municipality

General and Revenue Secretariat — File No 5184 J 244 of 1935-36 — [App F III—2

Serial No	
	It was stated that, in the years 1928-29 to 1930-31, there have been frequent changes of Divisional Accountants and other officials and that therefore it is not possible to fix the responsibility on particular individuals with any degree of fairness and that, during 30-31 Mr M Govindaraja Rao was the Revenue officer, but that he has retired from service. It is therefore proposed to fix the responsibility on Mr Ranganatha Iyengar and Thimmappa during 31-32 & 32-33 Revenue Manager and Accountant respectively to the extent of Rs 700 & Rs 200 respectively and to write off the balance. The Municipal Council have approved of this proposal and sanction is solicited to the same by the Municipal Comm
	36 Submitted, for orders Romr for A 2/12
	37 Please see the case requires careful examination 2/12/36
Flag B	38 A statement is submitted as directed in person Romr for A 3/12
(Flag B)	39 A Sh may an Analysis of the Amounts defalcated from time to time and the Rev officers & Account Staff responsible at each Step to Submit for kind perusal. The inft Given

NOTE—Contn Sheet

WD 0417—CPB—30 000—8 9 36

Defalcation by Shanbhag Parthasarathy, Bangalore city Mcty

I R File No	of 1936	General and Revenue Secretariat
		Serial No

Review is based on that available in the records now read

40 Of the Rev officers Mr N Ranganathan Iyengar is responsible for the major portion of the defalcated amount Next in order comes Mr Govindaraj Messrs P Lampaiyamayya & Dr Rameswaramayya are also responsible but for very small amounts

41 As regards the Account Staff the following seem to come in for a by share -

H.D Audits
Mr Sri V Seshagiri Rao
H.D Audit & Dy Audit
Mr Sri A Devaraja Rao
Dy Audit
Mr D Narasimha Murthy Rao

Memo Audits
T Subbaiah
T Rameswaraiah } For a very small share
S A Bhaskara — for a small share
B Govindaraj Rao — Do
N Kasturiranga Chetty } — for a large share
N S Thimmaiyya

42 A kind perusal of the Mr Commrs Rule Dy 3136 (Flag D) shows that he wishes to hold the responsibility to only two persons viz Mr Ranganatha Iyengar Rev Officer & Mr Thimmaiyya Audit It would perhaps be fair to assess the responsibilities of all the Officials concerned and recover such amount as may be decided upon in suitable proportion

In this Connection it may be stated that the responsibility of the Tax Inspectors

Defalcation by Shanbhog Parthasarathi Bangalore city Municipality

2440

General and Revenue Secretariat — File No — of 1936 — [App F III—2

Serial No

Cannot be authorised Once Probate Warrants are issued the Amounts Collected in such cases do not go to the hands of the Shanbhogue but go to the hands of Tax Inspectors who are responsible to credit such Amounts properly to the Govt How much of the defalcated Amount comes under this category is not stated by the Govt Comm^r in his note If this is known the responsibility of the Tax Inspectors also can be fixed fairly accurately

4 The recommendation of the Govt Comm^r is for orders

5/12/36

Ch Secy) 5 Some other Sh uld be taken against the Conduct of the Tax Insp^r and the Headclk The Tax Insp^r could have prevented this systematic fraud if he had been vigilant and done his work properly On the 4th the recommendation of the Govt Comm^r as regards recovery of a portion of the misappropriated money from only two of the Govt Employees may be agreed to As regards the Govt Comm^r may be asked to take departmental action by deferring increments due or by some other similar action

2nd member Revt Secy

9/12/36

9/12/36

CHEF SECRETARIAT 7 L 1 GOVT OF MYSORE

FINANCIAL SECRETARIAT U O No FI 1379 9 DEC 1936

FORM—Combd Sheet

WD 0417—CPB—30 00—8 9 8

Defalcation by Shamburg Parthasarathy Bangalore city Municipality

File No C 1102 of 193

General and Revenue Secretariat

Serial No 3(1379

46 The Comptroller's Audit Report and the copy of the Judgment of the Court are not in the file They may be put up Against Rs 2 419-14-4 only Rs 900 is proposed to be recovered from two officials I think that the other officials who are found responsible for the loss due to defective supervision or negligence of duty should also be required to meet a portion of the loss The action taken or proposed to be taken to prevent such frauds and irregularities has also to be ascertained

47 Complied

No 1872

22/12

23/12/36

48 Draft letter to the Municipal Commissioner calling for the information to submitted for approval

Rom for 23/12

49 23/12/36

TYPING SECTION 23 DEC. 1936 GENL & R CTT

To Municipal Comm, Bangalore city
No I 4685 dated 5-1-1937
Calls for the Comptroller's Audit Report and a copy of the judgment of the Court on the matter-

Defalcation by Shanbhog Parthasarathi Bangalore city Mett

General and Revenue Secretariat | File No 2440/3526 | of 193 | [App F III—2

Serial No

Letter No C1-1789/35-36 dated 27-1-37 from the Municipal Commissioner, Bangalore city forwarding copies of the Audit Repat and the judgment of the Court

50 Submitted with reference to paras 46 & 47 supra

Rem JRR
3/2

3/2/37

FC Secy)

51 Reference is invited to paras 6 and 7 of the Assistant Comptroller's Audit Report stating that the frauds could have come to light earlier if the officers of the Collection Department and the staff of the Accou Branch had discharged their duties properly My opinio dated 18-1-1936 stands

52 Find out what action has been taken by Mc ul/ to prevent such frauds

17/2
17/2/37

53 Draft letter to the Municipal Commr as submitted for approval

Rem
17/2

17/2/37

NOTE—Contn Sheet

WD 0417—GPB—80 000—8 J 36

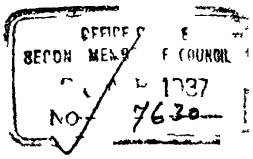
Defalcation by Shanbhag Parthasarathy, B city Mlty

352b / 4743

Ml File No ____ of 193 | General and Revenue, Secretariat

Serial No

The Municipal Commissioner, Bangalore city
In L 6073 dated 17-2-37
Enquires what action has been taken by him to prevent such frauds.



Letter No CI 1789/35-36 dated 8th April 1937 from the Ml Comr B city, reporting that the work of the Shanbhags is scrutinised regularly with refce to their receipts and Demand Collection & Balance Registers by the Divisional accountants and checked by the Examiners appointed for the purpose and that the daily collections of the Shanbhags are checked by the Revenue officer Submitted for perusal with refce to Para 52) of the notes Supra

) For orders if the recommendation of the Ml Cr may be approved in P V D I

56 Refce:- Paras 45 & 52 b/p

23/4/37

Ch Secy
2nd member)

57 MS 24/4

24/4/37

58 Action may be taken as suggested in para 45

RLL 27/4/37

MS 27/4

27/4/37

regularisation by Shankarappa Parthasarathi Bangalore city Municipality

General and Revenue Secretariat | File No 4743- of 193 | [App F III—2

Serial No

5166

57 Draft G.O is submitted for consideration

Rom Spra 14/5 (Chief Secy)

DO for perusal before issue

2nd member & Secy

15/5/37

15/5

19/5/37

19-5-37

20/5

21/5

Typed draft G.O

18/5/37

OFFICE OF THE HON'BLE MEMBER OF COUNCIL
19 MAY 1937
NO- 8350

Jt. Com-2283 For Financial Secy's opinion, Please see para 4 & 5 Draft G.O. Rules.

28/5 (H Secy)

Communicate

29/5

On

Desire

31/5

The Municipal Commr, Bangalore city
Dy Commr, Bangalore
Comptroller
Dn L 8471-81 dated 27-5-37
Sanctions the resolution of the Mn Cl

NOTE—Contn Sheet

2/6/37

WD 0417—GPB—30 000—8 9 36

File No | of 193 | General and Revenue Secretariat

Serial No

No GT 98
32-33

CITY MUNICIPAL OFFICE

Bangalore City Dated 24th Septr. 193 2

GEN & REV SECTT 1673 26 SEP 1932 L.R & [illegible]

FROM

P H KRISHNA RAU ESQ MA,
MUNICIPAL COMMISSIONER
BANGALORE CITY

To

SECRETARY
GEN 23 SEP 1932
No

P Ranga Rao, Esq , B A , B L ,
Secretary to Government,
General Department, Bangalore

Sir,

I have the honor to state that one B A Parthasarathi, a permanent shanbnog of this Municipality left the office on the 20th instant without permission and did not attend office on the 21st instant On enquiry at his house it was ascertained that he did not go home since the 20th instant On the 23rd instant a letter was received from him by post requesting for the grant of a month's privilege leave as he had to go out of Bangalore on account of some domestic inconveniences, and stating that he had left all the books of accounts in his offic table

Thereupon the boxes containing his books were opened by the Revenue Officer in the presence of other shanbhogs On a scrutiny, it was found that the shanbhog had issued some receipts for various amounts and had not credited them into the Municipal Treasury As at present known, the shanbhog has misappropriated a sum of R 784-9-3 and the books of accour have since been handed over to the local Auditor for a detailed audit and report

A further report will be made after a full enquiry

The shanbnog has been kept under suspension from the 20th

1473/2

instant and the matter reported to the Police for further investigation.

I have the honor to be,
Sir,
Your most obedient servant,

Municipal Commissioner

Forwarded with compliments

Honorary President

M N R

Submitted for perusal

The further report promised may be awaited

II Member)

20 SEP 1932
No. 2583

Draft reminder is submitted

Issued vide 4210 of 17/12/32 to advise enquire when the further report promised may be expected

TYPING SECTION
16 DEC. 1932
ENL & REV SECTT

Appendix F G—1]

SUBJECT

Section Mel

File No

Serial No

Diary No of letter replied to L1473

No L 4210

To The Municipal Commr
Bangalore city
(thro the President)

General and Revenue Secretariat
(Mel)
the *193*

Sir

Date of issue 17/12/32

With reference to your letter no G T 98/32-33 dated 24/9/32, stating that one B H Parthasarathi a permanent shroffing of the municipality has misappropriated a sum of Rs 784-9-3 and that he has been kept under suspension and the matter referred to the Police for further investigation, I am directed to request you to intimate whether the enquiry referred to in your letter has been completed and when the further report promised may be expected

I have &c

List of enclosures

Copied by 17/12/32

Examined by

WD 71—GBPM—40 000—20 7 31

for Revenue Secretary to Govt

17th Decr 1932

The

The Municipal Commissioner, Bangalore City,
Through the President, Bangalore City
Municipal Council.

With reference to your letter No C 1 98/32-33 dated 24th September 1932, stating that one B A Partha-sarathi, a permanent shanbhog of the Municipality has misappropriated a sum of Rs 784-9-3 and that he has been kept under suspension and the matter reported to the Police for further investigation, I am directed to request you to intimate whether the enquiry referred to in your letter has been completed and when the further report promised may be expected

I have the honor to be,
Sir,
Your most obedient servant,

A Subba Rao
for General Secretary to Government

B h M 2

Amt K S

No G To 219

CITY MUNICIPAL OFFICE

Bangalore City Dated 23rd Jan 1933
24

GEN'L SECTT 3270 20 JAN 1933 L & G BRANCH

FROM

P H KRISHNA RAU ESQ M A,
MUNICIPAL COMMISSIONER
BANGALORE CITY

To

GENERAL SECRETARY 24 JAN No L S

R Ranga Rao, Esq , B A , B L ,
General Secretary to the Government of
His Highness the Maharaja of Mysore,
B a n g a l o r e

Sir, 25/1/33

With reference to your letter No L 4210/M1 dated 17th December 1932 in the matter of the defalcation of certain sums of Municipal money by one B A Parthasarathy, a permanent Shanbhogue of this Municipality and requesting for a final report in the -- matter, I have the honor to state that the exact ~~amount~~ of defalcation is still under investigation ~~It~~ A report will be submitted as soon as the investigation is completed

I have the honour to be,
S i r,
Your most obedient servant,

Municipal Commissioner

Forwarded with compliments,

Honorary President

TYPING SECTION 4 MAR 933 GENL & R&M SECTT

Submitted for perusal
Further report may be awaited till the end of March next
26/1 CE
30/1/33
Submitted with a draft
CE 4/3
Issued 5809 & 6/3

2 encl

City Municipal Office

No A1-823/34-35 Bangalore, Dated 14th Decr 1934

2816

From

M Seshadri, Esq , M A ,
Municipal Commissioner
Bangalore City

To Rajasevasaktha

R Ranga Rao, Esq , B A , B I ,
Chief Secretary to the Government of
His Highness the Maharaja of Mysore,
Bangalore

Sir,

With reference to your letter No 4145 of the 12th Instant requesting to intimate whether the investigation of the case pertaining to the defalcation committed by Shanbhog Parthasarathi of this Municipality is completed &c , I have the honor to state that certain registers and records which had been produced as exhibits in the court in connection with the criminal case launched against the party were recently got back and the investigation is almost complete

The report of the investigation is being written and will be placed before the Managing Committee and the Council for consideration

I have the honor to be,
Sir,
Your most obedient servant,

M Seshadri
Municipal Commissioner

ss

Forwarded with compliments

Hon President

Submitted for perusal The further report will be awaited for one month

Appendix FG 1

SUBJECT

2816

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Date of issue 15/3/35

Signed by

Off Remembrancer
Kel
13-3-30

for 18/3/35

List of enclosures

Copied by 13/3/35 MAR 1935

Examined by

Section

File No

Serial No

No L 6403

To
Mr Comr - B-Cty

Sir,

Referring to your letter No A, 823/34-35 dy 14-12-34 I am directed to enquire if the investigation of the report on the defalcation committed by the Sanbogue Partha Sarathy in the Mil Office has been placed before the Council and when the final report in the matter may be expected in this office

I have the
honour
to be
Sir
Your most obedient
Servant

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L6403 Dated Bangalore 13th March 1935
15

From

The *Chief Secretary to the Government of His Highness the Maharaja of Mysore*

To

The Municipal Commissioner, Bangalore City,

Sir

Referring to your letter No A.1.823/34-35 dated 14th December 1934 I am directed to enquire if the report on the investigation of the defalcations committed by the Shanbhogue Parthasarathi in the Municipal Office has been placed before the Council and when the final report in the matter may be expected in this office

I have the honor to be,
Sir,
Your most obedient servant,

for Chief Secretary to Government

B K M 2

City Municipal office,

Bangalore, dated 3rd January 1936

M e m o

Subject -Defalcation of Municipal money by Shanbhog Parthasarathi in IV A Division

On 23-9-1932 the Revenue Officer submitted a Memo stating that on 20-9-1932 he sent for shanbhog Parthasarathi of IV Division, to check the Bakipatti and that he did not bring the bakipatti and left office suddenly He did not attend office the next day also nor did he send any leave application On inquiry it was ascertained that he ~~did~~ had not gone home since the evening of that date This gave rise to suspicion and the Revenue Officer obtained permission of the Commissioner to break open the shanbhog's box where his khirdi, receipt books &c were kept On examining the receipt book it was found that moneys collected for which receipts had been issued out of receipt books No 2143 and 2121 had not been remitted On further scrutiny it was found that the amount of such non-remittance was Rs 784-9-3 Orders were passed on 24th September 1932 placing the shanbhog under suspension from 20-9-1932 and the Revenue Officer was directed to investigate the case in full and submit a detailed report in the matter The fact was reported to - - Government and the Comptroller and a complaint was - - lodged with the Police

2 The local auditor checked the accounts and books of the shanbhogs According to the information available to him then (21-11-32) the total sum defalcated amounted to Rs 784-9-3 The Assistant Comptroller

in forwarding the report says that if the officers of the collection department had checked the work of the shanbhogs the fraud would have been detected earlier as the non-remittance of any moneys for nearly a month should certainly have aroused suspicion He also observed that it was possible to have detected the fraud if the Divisional Accountant had carefully examined the receipts Nos 45 to 50 of book No 221 issued on 18-7-1932

A house to house inquiry was conducted in IV Division by Shanbhog Krishna Rao under the direction of the Revenue officer The result of the investigation discloses the following facts -

The total amount defalcated works up to Rs 2419-14-4 comprising of 141 items (vide statement) The defalcation was going on from 1928-29 to 1932-33 as noted below

1928-29	12 14 6	1931-32	1157-8-4
1929-30	75 11 2	1932-33	876-0-6
1930-31	303-11-10	Total	2,419 14-4

The methods adopted by the shanbhog to perpetrate the fraud are -

1 Giving receipts to the party for the amount received and entering a lesser amount in the counterfoil making it out in the name of quite a different party for a different house or a different amount The - - amount entered in the counterfoil was remitted to the Municipal Treasury This apparently shows that he must have inserted blank sheets of papers at the time of writing the receipts

2 Writing out receipts without dates and subsequently noting dates in the counterfoil to suit the date of the remittance

3 Altering the dates in the counterfoil of receipts when remittances were made

4. The statement furnished shows that this fraud was being perpetrated by the shanbhog since the year 1928-29

3 Shanbhog Parthasarathi was subsequently arrested, tried and convicted to suffer rigorous imprisonment for one year and a fine of Rs 200/- In appeal the sentence was reduced to the period already suffered A petition was preferred to the High Court for enhancement of the sentence The sentence was fixed at 6 months

4 The explanation of the Revenue Officer and the Tax Inspectors and the Divisional Accountant were called for as to why they did not observe the irregularities such as collecting and remittance of taxes at long intervals, erasures and over-writing on the receipts and irregular attendance of the shanbhogs &c

The Tax Inspector in his explanation dated 15-10-33 has stated that leave was being granted to the shanbhog direct and that it was not the practice for such papers to pass through the Tax Inspector As regards checking the collections, this work was being done by the Revenue Officer himself and the progress of collections was being noted in a register maintained in the revenue office The Tax Inspectors were not entrusted with the work of checking the khirdis and receipt books of the shanbhogs and that he was recently transferred to the Division

The Divisional Accountant N S Thimmappiya in his explanation stated that the work of checking the attendance and the progress of collection by the shanbhogs is the work of the Revenue officer in whose office the attendance and progress registers of collection of the shanbhogs are maintained As regards corrections in the receipt book, he says that the carbon impressions of figure of the previous page fall in subsequent pages also and therefore he did not suspect any tampering

The Revenue Officer in submitting the explanation of the Tax Inspector has stated that the Tax Inspector as immediate superior of the shanbhog ought to have checked his work, that the clerk of his office should

have brought to his notice the irregular attendance of the shanbhog and remittance of moneys by him at long intervals and that the Divisional Accountant also did not point out to him the delay in remittance &c Pending enquiry in the matter the Divisional Accountant had been kept under suspension from 18th October 1932 and he was subsequently re-instated on 8-12-1932

5 The Revenue officer in his report dated 6-9-33 says that the defalcation was rendered possible to

(1) the non-verification of balances of arrears and careful checking of his accounts in accordance with rules and passing his receipts without reference to the Demand, Collection and Balance and Baki-patti,

(2) the non-checking of the work of the shanbhog by the Tax Inspector and getting warrants and notices issued against defaulters,

(3) He also says that if the Head Accountant had 'for fancie sake' turned over the last receipt he passed for remittances, the fraud would have been detected in July 1932 alone as further receipts book had been cancelled & left in the receipt unremitted,

(4) By keeping the shanbhog in charge of the same Division for over 10 years and thus creating confidence among the rate-payers most of whom are illeterate

From the foregoing, it will appear that the defalcation started from 14th June 1929 and continued up to 20th September 1932 A statement is put up showing the names of Revenue Officers, Head Accountants and the Divisional Accountants during this period

From the tabular statement, it is clear that the heaviest defalcation occurred during 1931-32 and 1932-33 On an examination of all the circumstance of the case, I am inclined to think that the continued defalcation was rendered possible by two circumstances viz -

(1) Slackness on the part of the accountant in checking the receipts and Bakipattis of the shanbhog and (2) Slackness on the part of the Revenue Officer not examining the Bakipattis of the shanbhog from time to time The Tax Inspector's explanation may be accepted Till very recently, the Tax Inspectors had no control over the shanbhogs They were not entrusted with the duty of checking the work of the shanbhogs at all Naturally the Tax Inspector cannot be saddled with any responsibility The practice has been to entrust the issue of notices to the shanbhogs themselves It is this practice, I believe, that gave room for such mal-practices If the collection book of the shanbhog had been compared with the accounts maintained in the office, the irregularities would have come to light much earlier It is true that the defalcations could not have been prevented, but it could have been detected very much earlier There can be no doubt that the Division Accountant in charge had failed in his duties If the Accountant had examined the receipts issued in July 1932, the corrections in the dates could have been detected It is therefore clear that he did not scrutinise the receipts

Similarly if the Revenue Officer had examined the baki-patti from time to time, the fraud would not have been continued for such a length of time They must well be held responsible for allowing these defalcations to continue for such a long period

In the years 1928-29 to 1930-31 there have been frequent ~~defalkations~~ changes of Divisional Accountants and other officials It is therefore not possible to fix the responsibility on particular individuals with any degree of fairness

During 1930-31 the Revenue Officer was Mr L Govinda Rao During 1931-32 and 1932-33 the Revenue Officer was Mr N Ranganatha Iyengar and the Divisional Accpuntant was N S Thimmapiya Mr Govinda Rao is retired from service and I think that the matter need not be pursued so far as he is concerned As regards Mr Ranganathaiengar and Accountant Thimmappaiya, I think we will be justified in asking them to make good a reasonable portion of the total amount defalcated

The total amount defalcated is Rs 2,419-14-4 Against this, a sum of Rs 35-13-0 being the surrender value of the Life Insurarce Policy of Parthasarathi was adjusted He has deposited a sum of Rs 150/- as security This amount including interest will will come up to about Rs 170/- This will also be drawn and adjusted The balance ~~this~~ remaining will be Rs 2,214-1-4 Out of this, I think a sum of Rs 700 may be recovered from the Revenue officer and Rs 200/- from the Accountant and the balance may be written off

M Venkatadri
Municipal Commissioner

IV Division

Year	Name	Designation	Remarks
1928-29	Mr P Sampangiramiah	Head Accountant	
	" D Narasimha Murthy Rao	Deputy Accountant	
	R Narahari Rao	Accountant	1-7-28 to 20-12-28
	N Kasturirangachar	Do	17-10-28
	D Rama Rao	Do	17-10-28
	T Subba Rao	Do	24-12-28 to 31-7-29
	Mr D K Ramaswamiah	Revenue Manager	
1929-30	Mr T Ramaswamy Chetty	Accountant	
	S R Bhombore	Accountant	26-11-29 to 5-5-30
	B. Srenivasa Rao	Do	6-5-30 to 5-11-30
	Mr M V Seshagiri Rao	Head Accountant	
	" P Sampangiramiah	Revenue Officer	
	" N Ranganatha Iyengar	Do	
1930-31	Mr M V Seshagiri Rao	Head Accountant	
	" M R Devaraja Rao	Deputy Accountant	
	N Kasturiranga Char	Accountant	29-11-30 to 27-10-31
	N S Thimmapiah	Do	28-10-31
	Mr M Govinda Rao	Revenue Officer	
1931-32	Mr M V Seshagiri Rao	Head Accountant	
	" M R Devaraja Rao	Deputy Accountant	
	" N Ranganatha Iyengar	Revenue Officer	
	N S Thimmapiah	Accountant	
1932-33	Mr M R Devaraja Rao	Head Accountant	
	" D Narasimhamurthi Rao	Deputy Accountant	
	" N Ranganatha Iyengar	Revenue Officer	
	N S Thimmapiah	Accountant	
1933-34	Mr M R Devaraja Rao	Head Accountant	
	" D Narasimhamurthi Rao	Deputy Accountant	
	" N Ranganatha Iyengar	Revenue Officer	
	N S Thimmapiah	Accountant	
1934-35	Mr M R Devaraja Rao	Head Accountant	
	" D Narasimhamurthi Rao	Deputy Accountant	
	" N Ranganatha Iyengar	Revenue Officer	
	T Subba Rao	Accountant	

City Municipal Office,

No C6-1789/35-36 Exe Hro

Bangalore, dated 27th November 1936

2440

From

M SESHADRI ESQ M A
Municipal Commissioner
Bangalore City

To

B T Kesavaiengar, Esq , B A ,
Chief Secretary to the Government of
His Highness the Maharaja of Mysore
Bangalore

CHIEF SECRETARY * 30 NOV 19 * GOVT OF MYSORE

Sir

30/11/36

Regarding the defalcation of Municipal money by Shanbho Parthasarathy

In continuation of my letter No C6 1789/35-36 dated the 4th January 1936 forwarding a copy of my report on the above subject I have the honour to state that the report was considered by the Managing Committee on 4th November 1936 The Committee approved of my recommendation and the opinion of the Committee was approved by the Municipal Council at its meeting held on 14th November 1936 Copies of the resolution of the Managing Committee and the Council are herewith submitted for reference I request that sanction of Government may be obtained to the resolution of the Council

I have the honour to be,
Sir,
Your most obedient servant,

Municipal Commissioner (In charge)

28/11

Forwarded with compliments

Honorary President

I M)

Proceedings of the Ordinary General meeting of the City Municipal Council, Bangalore, held on Saturday the 14th November 1936 at 12 Noon in the Council Chamber of the City Municipal Office, Bangalore.

Present

Rao Bahadur B K.Garudachar,
Honorary President.

Councillors

Messrs -

1. R Venkatasamy,
2. K T Bhashyam Iyengar, B A ,B L ,
3. H Hanumanthappa,
4. Ramalal Thiwari.
5. V.B L.Narayan,L M.P.,
6. Y.H Venkataramanappa.
7. D.Venkataravanappa.
8. L Munisamappa.
9. C L.Narasinga Rao, B.A.,B L ,
10. B.L Byanna.
11. Rajacharitavisarada Rao Sahib C Layavadana Rao, B A.,B L ,
12. C M.Garudachar
13. H P Somasekara Rao, B A ,LL
14. S K.Venkataranga Iyengar, B A LL B ,
15. T S Raghavachar,L C.E.,
16. M Chinnaswamy, B A ,B.L ,
17. P.Subbarama Chetty.
18. O.S.N Nasarulla Sheriff. L A ,
19. S.N M.Pezvi. LL B
20. B Abdur Rahmon.
21. Azizuddin mehkri.
22. J r Isaac, B A ,M.B E.,

Absent

Messrs -

1. B Kempanna
2. S V Sreenivasa Setty.
3. K S Ramakshiah Setty
4. B S Shankareppa Setty.
5. H Sreenivasamurthy, B A ,LL B.,
6. P M Ramasarma.
7. Mr S Yellappa

Subject - 20 Opinion of the Managing Committee meeting dated 4th November 1936 approving the recommendation of the Municipal Commissioner fixing the responsibility regarding the defalcation of money by Shanbhog Parthasarathy on Mr N Ranganathan Iyengar, the then Revenue Officer to the extent of Rs 700/- and N S Thimmappaiah, then Accountant to the extent of Rs 200/- and that no responsibility can be fixed on the Auditors and the balance be written off

Resolution - The recommendation of the Managing Committee was approved Mr B L Byanna dissenting

Sd B K Garudachar,
Honorary President

Copy

Municipal Commissioner

BANGALORE CITY MUNICIPALITY

Proceedings of the Managing Committee
Meeting dated 4th November 1936

Subject - 3 Regarding subject dated 17th January 1936 referring Municipal Commissioner's Memo regarding the defalcation of Municipal Money by Shanbhog Parasarthy

Resolution - Commissioner's recommendation is accepted

Sd B F Garudachar,
Honorary President

' Copy '

Municipal Commissioner

M M)

Appendix F G—1]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Date of issue 5/1/37

Signed by HW B M.

List of enclosures

Copied by

Examined by

Section

File No

Serial No

No L 4685

To The Municipal Commissioner,
Bangalore city
(through the President)

Sir,

With reference to the correspondence ending with your letter No C1-1789/35-36 dated 30-11-36 regarding the defalcation of municipal money by Shanbhog Parthasarathi, I am directed to request you to be so good as to forward very early the Comptroller's Audit Report and a copy of the judgment of the Court in the matter.

I have etc
23/12/36
for Chief Secy
Rmc

WD 03601—GPB—30 000—23 9-35

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Bangalore Dated 4th ~~March~~ January 1937

No L 4685

From

The *Chief Secretary to the Government of His Highness the Maharaja of Mysore*

To

The Municipal Commissioner,
Bangalore City (Through the President
Municipal Council)

Sir

With reference to the correspondence ending with your letter No C1-1789/35-36 dated 30th November 1936 regarding the defalcation of Municipal money by Shanbhog Parthasarathi, I am directed to request you to be so good as to forward very early the Comptroller's Audit Report and a copy of the Judgment of the Court in the matter

I have the honour to be,

Sir,

Your most obedient servant,

for Chief Secretary to Government

Aga/2

3526
L

G-1789/35-36
Award report & judgment copies

City Municipal Office,

Bangalore City Dated 27th January 37

From

L Seshadri, Esq., M.,
Municipal Commissioner,

City Municipal Council,

B a n g a l o r e

To

B T Kesavaiengar, Esq., B A.,
Chief Secretary to the Government
of His Highness the Maharaja of Mysore,
B A N G A L O R E

CHIEF SECRETARY 29 JAN 19 * GOVT OF MYSORE

29/1/37

S i r,

With reference to your letter No L 4005 dated 25th instant, I have the honour to enclose herein copies of the - Comptroller's Audit Report and the Judgment of the Court regarding the defalcation of Municipal money by Srinivasa Parthasarathy

I have the honour to be,

Sir,

Your most obedient servant,

M Seshadri
MUNICIPAL COMMISSIONER

PSA

29/1/37

Copy of letter No 121 LAD ~~Enc. 1~~ dated 29th November 1932 from the Comptroller Bangalore, to the Municipal Commissioner, Bangalore City Municipality, Bangalore City

---

I have the honour to forward herewith for your information a note on the embezzlement of money by Shanbogue B A Parthasarathy in 1V (a) Division A report showing the result of your investigation and how it is proposed to recover the money may be kindly sent to this office

---

Copy

M Seshadri

PSK Municipal Commissioner.

29/11/32

Embezellement of money in Division IV (a) of the Bangalore City Municipality

---

The amount embezelled by the Shanbhogue, B A Parthasarathy, according to the counterfoils of receipts the amount of which has not been credited to the Municipal Treasury is Rs Rs 784-9-3 and relates to the collections from about the 16th July 1932 to 19th September 1932

They comprise the amounts of receipts Nos 45 to 50 of Receipt Book No 2121 and of receipts Nos 1,2, 4 to 17 and 19-42 of Book No 2143, the duplicates of receipts Nos 3 and 18 of this book being blank, vide statement enclosed

2 The duplicates of receipts Nos 33 to 44 show alterations of dates as below as found on comparison with the originals, which were produced by the Revenue Officer of the Municipality -

No of Receipts	Dates originally entered	Altered date
33-37	11-7-1932	19-7-32
38-39	12-7-1932	
40	12-7-32	16-8-32
41	12-7-32	
42-44	18-7-32	18-9-32

3 Duplicates of the following receipts have not been dated

Book No	Receipt No	Amount
2121	45	54 0 0
2143	4	30 0 0
	5	18 12 0
	7	17 8 0
	8	12 8 0
	9	22 2 0
	10	18 12 0
	13	18 12 0
	14	8 12 0
	16	7 0 0
	17	12 8 0

		B F	190	10	0
22	20		25	0	0
	21		9	6	0
	Total Rs		225	0	0

4 The amounts of the counterfoil receipts do not show any traces of alterations

5 The dates of receipts the amounts of which have not been cre dited, do not show any alterations It is clear therefore that - subsequent to 11-7-1932, the Shanbhogue misappropriated the collection and that the collections of later dates were evidently used to make up the amounts of receipts issued earlier, as is evidenced by the alterations of dates in the duplicate receipts

6 It is seen that after 11-7-1932 remittances were made by the Shanbhogue on 19-7-1932 and 19-9-1932 ie , at intervals of more or less a month The Officers of the Collection Department of the Municipality could have detected this earlier, if the Shanbhogue's registers and collections had been scrutinised and his work supervised in a better manner The non remittance for nearly a month in July and August should have aroused suspicion of his immediate Official superior and if this had been done, the fraud could have come to light earlier than hitherto

7 The fraud could also have been detected earlier if the counter foils of receipts Nos 45, to 50 of Book No 2121 of which 45 was not dated and the rest were dated 18-7-1932, had been more carefully exami ed in the Accounts Branch of the Head Office as required in Article 67 of the M A '

Sd I Subba Rao

PSK

Assistant Comp roller

Copy

M Seshadri

Municipal Commissioner.

28/9/37

Statement showin receipts, dates of which were altered by Chanbhogue Parthasarathy

---

Book No	Receipt No	Original Date	Altered date	
2121	33	11-7-1932	19-7-32	
	34	do	do	
	35	do	do	Remitted
	36	do	do	on 19-7-32
	37	do	dO	
	38	12-7-1932	do	
	39	do	do	
	40	do	16-8-32	Remitted on
	41	13-7-32	do	17-8-32
	42	18-7-32	18-9-32	
	43	do	do	Remitted on
	44	do	do	19-9-32

Sd K Subba Rao.

sst Comptroller

C o p y "

PSK

Municipal Commissioner

25/1/37

[illegible] [illegible] [illegible] [illegible] [illegible]

[illegible] [illegible] [illegible] [illegible] [illegible] [illegible]

[illegible]	[illegible]			
[illegible]	73	10	9	
[illegible]	43	12	0	
[illegible]	4[illegible]	4	0	
[illegible]	[illegible]	7	4	
[illegible]	[illegible]	0	0	
11-7-[illegible]	1[illegible]	4	0	[illegible] by the Divisional Accountant
10-7-[illegible]	9[illegible]	11	7	
17-[illegible]	[illegible]	10	10	
10-9-[illegible]	46	4	0	

[illegible] [illegible]

[illegible] [illegible]

" Copy "

[illegible]

Divisional Commissioner

[illegible]

Statement showing the amount not remitted by Shanbhogue

B A Parthasarathy

Book No	Receipt No	Dated	Amount	
2121	45	No date	54 0 0	
	46	16-7-32	27 8 0	
	47	18-7-32	10 0 0	
	48	18-7-32	12 8 0	
	49	18-7-32	5 0 0	
	50	18-7-32	20 6 5	
2143	1	19-7-32	12 8 0	
	2	20-7-32	12 12 0	
	3			Duplicate not available Original blank
	4	No date	30 0 0	
	5	do	18 12 0	
	6	2-8-32	3 2 4	
	7	No date	17 8 0	
	8	do	12 8 0	
	9	do	22 2 0	
	10	do	18 12 0	
	11	8-8-32	12 8 0	
	12	8-8-32	12 8 0	
	13	No date	18 12 0	
	14	do	8 12 0	
	15	11-8-32	6- 4 0	
	16	no date	7 0 0	
	17	do	12 8 0	
	18	----	----	Duplicate not available Original blank
	19	19-8-32	22 8 0	
	20	No date	25 0 0	
	21	do	9 6 0	
	22	20-8-32	18 10 0	
	23	22-8-32	7 8 0	
	24	22-8-32	8 12 0	
	25	26 8-32	25 0 0	
	26	30-8-32	12 9 6	
	27	30-8-32	10 11 0	
	28	30-8-32	30 4 10	
	29	31-8-32	12 8 0	
	30	2--9-32	9 6 0	
	31	2-9-32	24 9 4	
	32	2-9-32	6 4 0	
	33	3-9-32	6 4 0	
	34	3-9-32	18 12 0	
	35	8-9-32	10 0 0	
	36	10-9-32	9 6 0	
	37	10-9-32	10- 8 0	
	38	16 9 32	21 0 0	
	39	16-9-32	2-1- 6	
	40	17-9-32	12 8 0	
	50	17-9-32	12 8 0	
	41	19-9-32	78 2 4	
	42	19-9-32	18-12- 0	
		Total Rs	784 9 3	

Sd F Subba Rao,
Asst Comptroller

'C o p y'

PSK

Municipal Commissioner

28/1/37

IN THE COURT OF THE CITY MAGISTRATE, BANGALORE CITY

C C No 718 of 32-33

Date 4th day of July 1933

Present - S Narayan Rao, Esq , A ,(Hons)
City Magistrate

Government VS - B Parthasarathy

Section 409 I P C

Judgment

The accused who was a Shanbogue or bill collector of the Bangalore City Municipality for Cubbonpet Division was charge-sheeted on 18-1-33 by the Crime Branch Police Inspector for an offence unde S 409 I P C on the charge that he in his capacity as Municipal - Shanbhog collected house tax amounts from a number of persons during t the months of July, August and September 1932 to an extent of Rs822-1 but failed to remit the same to the Municipal treasury and committed criminal breach of trust with respect to it The accused was said to be absconding when the charge-sheet was placed and non bailable warrants against him were issued from time to time He was produced on 5-5-1933 and the trial commenced on 29-5-33

2 The prosecution confined themselves to three items only aggregating to Rs 116-8-0 consisting of payments of Rs 54-0-0, 37-8-0 and 25-0-0 made of Pws 2-4 and 5 on 16-7-32,31-7-32 and 17-9-32 respec -ively to the accused on account of house tax which the accused - misappropriated

3 The five witnesses were examined for the prosecution PW1 the Revenue Manager of the City Municipality Office gave the complaint in this case Ex P1- He had asked the accused at 4 P M on 20-9-32 to go to him with arrears lists for checking and the - accused who said he would bring them and went towards his room - absconded immediately after witness saw the accuseds receipt books,

Khiridi etc , which he had kept in a bag and after checking found out that the acc sed had collected large amounts and he had not credited them - to the Municipal treasury PW_3 is an accountant in the City Municipal Office and he spoke with reference to the D C B Registers that the amounts proved to have been collected had not been credited to the Municipality either on the dates of receipts granted by the accused to the ~~x parties~~ parties or subsequently- PWs 2,4 and 5 are the parties who paid the amounts concerned and to whom the accused gave receipts signed by him in their presence

4 The evidence adduced by the prosecution may be analysed hereunder -

(1) Rs 54/- received from PW2 on 16-7-32 PW2 has identified the receipt Ex P3(a) granted by the accused for the payment of the said amount as house tax from premises No 470 on 16-7-32 Witness paid the amount to the accused who signed it in his presence

PW3 is an accountant in the City Municipal Office has referred to the D C B register and said that this amount has not been credited on 16-7-1932 or subsequently PW1 The Revenue Manager has also spoken to the above facts and said that Ex P3(b) the corresponding original receipt in pencil has not been dated The signature in the receipt was the accuseds

Ex P4 the day book did not show that the amount had been credited and the accused used to have this book The accused had to obtain PW3's initials to Ex P4 and on the pencil copies of - receipts which had not been done on 19-7-32 Rs 90-11-7 had been credited by the accused but that related to the receipts 33 to 39

(2) Rs 37-8-0 paid b PW4 on 31-7-32

PW4 paid Rs 37-8-0 to the accused on 31-7-32 on account of house tax for house No 4 in 2rd road Cubbonpet The accused gave a receipt Ex P2(a) and he signed it in his presence He produced the receipt when kandayam was demanded again -

PW3 said with reference to the D C B Registers that the amount hadnot been credited either on the date of collection or

subsequently

P W1 the Manager got Ex P2(a) from Kenchappa Its counterfoil in the receipt book Ex P2 does not contain that entry and in the pencil copy of Ex P2(a) was missing The signature in Ex P2(a) was accused's Ex P4 in the day book does not show the receipt of the amount and the accountant's initials had not been obtained in Ex P4 or on the receipt Ex P2 C_1 and f on 19-7-32 Rs 90-11-7 was credited by the accused but they relate to other receipts

3 Rs 25/- received from PW5 on 17-9-32 PW_5 said that he had two houses Nos 14 and 18 in Cubbonpet and on 17-9-32 he paid Rs 12-8-0 for each house to the accused who gave two receipts Ex P2(c) and Ex P2(f) for the amounts signed in his presence House Nos 28 was in his aunt Ananthamma's name and so Rs 12-8-0 in Ex P2(f) was paid on her behalf

PW_3 spoke with reference to the D C B register that this amount had not been credited

PW_1 corroborated the above witness and said that exhibits P_2(c) and P2(d) were carbon copies of receipts given to PW5 and Ex P2(e) and P2(f) in corresponding pencil copies of the two receipts all of which had been signed by the accused Ex P4 the day book showed that the amounts had not been credited and PW3 had not initialled either Ex P4 or the receipts as he should have done if the accused had brought the money for crediting

5 It will thus be seen that the accused collected house tax amounting to Rs 116-8-0 from PW2, 4 and 5 for which he gave receipts signed in their presence and committed criminal breach of trust with respect to it The accused stated when examined that what the prosecution witnesses had deposed was true, that he had committed a wrong deed and that he may be leniently dealt with being considered as a first offender

6 As the accused could not be considered as public servant a charge for an offence under section 408 I P C was framed against the accused

As the ingredients of ~~xxx~~ Section 408 I P C had been clearly proved- the accused pleaded guilty to the charge and I therefore convict him under Sec 258(2) Cr P C for an offerce under Sec 408 I P C

An offence under section 408 I P C is punishable with 7 years imprisonment and also fine The fact that the accused is a first offender and has pleaded guilty ~~on~~ are no doubt extenuating circumstances but it seems to me that this is not a fit case for the use of Sec 562 Cr P C In the circumstances I sentence the accused to one years rigorous imprisonment and a fine of Rs 200 only and in default to an additional period of six months rigorous imprisonment If the fine be recovered a sum of Rs 116-8-0 will be handed over to the Commissioner of the Bangalore City Municipality

In open court

Sd S Narayan Rao

City Magistrate 4-7-33-

Copy

PSI

Municipal Commissioner

28/7/37

Criminal appeal 30 of 1933-34

Judgment

This is an appeal against the conviction and sentence passed on the appellant by the City Magistrate Bangalore in Criminal case No 718 of 1932-33 for an offence under section 408 of the Indian Penal Code The charge against the appellant was that while he was a Shanbho ue or bill collector of the Bangalore City Municipality for the Cubbonpet Division he collected house tax amounts from a number of persons during the months of July, August and Septe ber 1932 to an extent of Rs 822-1-3 and misappropriated the said amounts The prosecution was confined to only three items of the house taxes which the accused misappropriated

2 I have perused the evidence and records The accused has pleaded guilty to the charge and the only question to be considered is as regards the extent of the sentence The accused is a oung man of 27 years of age s the lower court observes he is first offender and he has pleade guilty In view of the large amount misappropriated, I do not consider the accused's case to be a fit one to be dealt with under section 562 of the Criminal procedure code In his appeal petition, the accused sa s that his wife was bedridden with consumption and that he had to spend a considerable sum of money for medical purposes and that her condition inspite of best treatment lapsed from bad to orse and that she eventually died This is the reason set forth b the accused for mis appropriating the amount and I do not see why in the absence of evidence to the contrary this statement should not be believed The magistrate ha sentenced the accused to one year's rigorous imprisonment and a fine - of Rs 200/- only in default to an additional period of 6 months rigorous imprisonment It was observed in VIII Mysore Law Journal reports 385 and 425 to a man of his position and social status the brand of conviction is itself sufficiently punitive and it is not the length or the severit of the punishment that should materially count In view of the extaordinary circumstances in the case and the fact that the accused is a young man and a first offender and a conviction means loss

of his employment, I think the ends of justice will be met by ~~xxxxx~~ reducing the sentence awarded by the magistrate, I accordingly - confirm the conviction but reduce the sentence of imprisonment - passed on the appellant to the period already under gone The sentence of fine will however stand good so that in case it is satisfied it may go to reimburse the municipality of the sum it has been defrauded But the period of imprisonment in default of payment - is reduced to 3 months regorous imprisonment With these modification the appeal is dismissed

Sd A S R Chari

Pronounced in open court

Sd S R Chari

18-8-33

Copy

M Venkatrama Iyer

For Municipal Commissioner

PS

Application in Cr Case o 718 of 32-33

The following witresses were examined for prosecution -

PW1 Mr N Ranganatha Iengar

2 Sarkariah Chetty

3 Thimmappia

4 Ienchappa

5 Mr D Paul

The follwing exhibits were marked for prosecution -

Ex P1- Complairt of PW1

" P2- receipt book No 2143

' P2(a) receipt No 3 for Rs 37-8-0

" P2(b) blank receipt No 3 pertaining to P2(a)

P3 Receipt No 2121

3 (a) Carbon receipt granted to Sankarappa for Rs 54 on 16-7-32

3(b) Corresponding pencil copies of P3(a)

P2(c) Receipt No 40 for Rs 12-8-0

P2(d) Pencil copy of P2(c)

' P2(e) Receipt for Rs 12-8-0

P2(f) Pencil copy of Ex P2(e)

Ex P4 Day or Thirdi book of 4th Division

The accused was examined and charged under Section 408 I P C He pleads guilty

Sd S Narayan Rao
City Magistrate
4-7-33

Copy

M Seshadri
Municipal Commissioner.
28/7/33

Appendix F G—1]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Date of issue 17/2/37

Signed by

List of enclosures

Copied by 17/2

Examined by

Section M

File No

Serial No

No L 6-73

To

The Municipal Commissioner,
Bangalore city
(through the President)

Sir,

With reference to the correspondence ending with your letter No C1-1789/35-36 dated 27-1-37 requesting sanction to the resolution of the Municipal Council, that, in connection with the defalcation of a sum of Rs 2,419-14-4 by Shambhog Parthasarathi, a sum of Rs 700 be recovered from Mr N Ranganatha Iyengar, then Revenue Officer of Rs 200 from N S Thimmappiah, then Accountant and the balance written off, I am directed to

request you to be so good as to state
what action has been taken by you
to prevent such frauds (vide paras 6 & 7 of
the Assistant Comptroller's Audit Report on the subject)
A very early reply is
requested

I have etc

17/2/37

for Chief Secy

Rgm

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L 6073 / RC

Bangalore Dated 17th February 1937

From

The *Chief Secretary to the Government of His Highness the Maharaja of Mysore*

To

The Municipal Commissioner, Bangalore City,

Through

The President, Bangalore City Municipal Council

Sir

With reference to the correspondence ending with your letter No C1-1789/35-36 dated 27th January 1937 requesting sanction to the resolution of the Municipal Council, that, in connection with the defalcation of a sum of Rs 2,419-14-4 by Shanbhog Parthasarathi, a sum of Rs 700/- be recovered from Mr N Ranganatha Iyengar, then Revenue Officer and Rs 200 from N S Thimmapiah, then Accountant and the balance written off, I am directed to request you to be so good as to state what action has been taken by you to prevent such frauds (vide paras 6 and 7 of the Assistant Comptroller's Audit Report on the subject

A very early reply is requested

I have the honour to be,
Sir,
Your most obedient servant,

7 D)

For Chief Secretary to Government

TSS

C1 1789/35-36 City Municipal office,
Bangalore, dated 8th April 1937

REV SECT 4743
22 APR 1937

From

L Seshadri, Esq , M A ,
Municipal Commissioner, Bangalore City

CHIEF SECRETARY 20 APR 1937 GOVT OF MYSORE

To mc 136-36-1

B T Kesavaiengar, Esq , B A ,
Chief Secretary to the Government of Mysore,
Bangalore

21/4/37

Sir,

With reference to your letter No L 6073 dated the 17th February 1937, enquiring what steps are taken to prevent frauds, as per paras 6 and 7 of the Assistant Comptroller on the audit report regarding the amount embezzled by ~~the~~ shanbhog Parthasarathi, I have the honor to state that the work of the shanbhogs is scrutinised regularly with reference to their receipts and Demand Collection and Balance registers by the Divisional Accountants and checked by the Examiners who have been appointed for the purpose Further the daily collection of the shanbhogs is checked by the Revenue officer

I request that orders of ~~the~~ Government may kindly be obtained on the Council resolution

I have the honor to be,
Sir,
Your most obedient servant,

L Seshadri
Municipal Commissioner,
8/4/37

Forwarded with compliments

P Subbaramaiah
Hon President

ss

| | | |

40	30 12/31	28	2	30 1/31		2	17	40	8 7/32	10	
41	6 1/32	7	5	7 8 1/32		5		41	—do—	96	
42	—11—	10	8	8 1/32		64		42	10 9/32	10	8
43	—11—	2	16	—11—		1	9	43	16 9/32	21	
44	—1—	2	16	—				44	—11—	2	16
45	7 1/32	7	8	8 1/32		1	9	45	17 9/32	12	8
46	—1—	2	8	—				46	19 4/32	7	8 24
47	18 1/32	15		18 1/32		1	92	47	17 9/32	12	8
48	—11—	12	8	—11—		64		48	19 9/32	18	12
49	11 1/32	6	4	—11		1	9	49	Nodak	54	
50	18 1/32	15		— —		210		50	16 7/32	27	8
51	—11—	7	8	25 19 1/32		3	25	51	18 7/32	10	
52	21 1/32	12	8	42/32		23		52	—11—	12	8
53	21-1 32	4	12	9 —11—		1	92	53	—do—	5	
54	—11—	18	12	— —		3	12	54	—do—	20	65
55	5 2/32	4	3	3 10 2/32		1	9	55		5 40	65
56	—11—	12	8	—1—		1	9				
57	6 2/32	7	8	—11—		1	92				
58	8 2/32	25		8 2/32		1	14				
59	—11—	25									
60	—11—	12	8	-		-					
61	— —	12	8	10 2/32		1	14				
62	28 4/32	37	12	8 28 4/32		62	8				
63	—11—	62	8	—							
64	14 5/32	12	8	18 5/32		6	4				
65	19 5/32	12	8	20 5/32		6	4				
66	21 5/32	18	12	23 5/32		1					
67	27 5/32	13	12	0 6 4/32		6	12				
68	—1—	27	8	—							
69	11 6/32	6	4	11 6/32		6	4				
70	18 6/32	15		17 6/32 X		6	4				
71	—1—	7	8	—11—		1	9				
72	16 6/32	3	12	16 6/32		1	14				
73	—11—	3	24	—		-					
74	22 6/32	3	2	23 6/32		3	2				
75	23 6/32	27	8	—1—		6	4				
76	—11—	10		—1—		5					
77	—11—	7	8	—							

1181 10 263 6

Amount defaulcated year wise

Year	Collected	Credited	defaulcated defaulcated
1928 29	15-0-0	2-1-6	12-14-6
1929-30	125-13-2	50-2-0	75-11-2
1930-31	339-1-0	35-5-2	303-11-10
1931-32	1468-3-1	310-10-9	1157-8 4
1932-33	890-0-6	20-0-0	870-0-6
Total Rs	2838-1-9	418-3-5	2419-14-4

Amount defaulcated Rs 2419-14-4

14 6/29 | 7 8 | 14 6/29 | 2 1/16

7 8

15

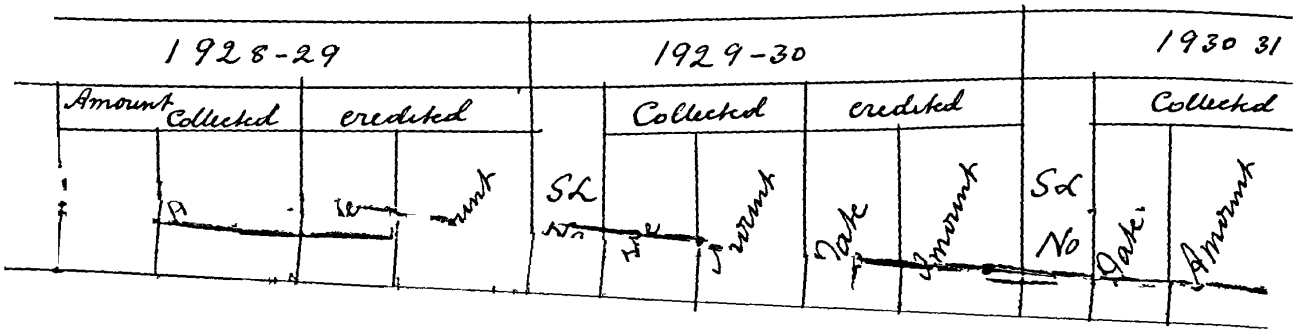
	1	7	11	29	9	6	7	11	29	3	12
	2					3					12
2 1/16	3	23	12	29	11	4	23	12	9	1	4
	4	2	1	30	12	8	2	1	30	12	8
	5	—		—	18	12					
	6	11	1	30	9	7 2	11	1	30	7	8
	7	—		—	7	8	—			—	
	8	11	2	30	15	12	11	2	30	7	14
	9	15	3/30		20	4	15	3	30	9	6
	10	22	3	30	17	4	22	3	30	7	14
					125	13 2				50	2

1	12 7/30	24
2	15 8/30	12 8
3	16 9/30	18 68
4	20 9/30	14 14
5	24 9/30	64
6	16 3/31	5
7	—	2 14
8	—	7 14
9	—	9 6
10	25 3/31	18 12
11	—	7 8
12	3 3/31	78 +24
13	7 4/31	25
14	18 4/31	25
15	5 5/31	24
16	9 5/31	18 12
17	18 5/31	25 8
18	19 5/31	18 8
		339 1

78	23 6/32	12	8	23 6/32	1	9
79	24 6/32	10		+ 24 6/32	3	2+
80	—11—	10		—		
81	27 6/32	3	2	4 27 6/32	1	9 2
82	28 6/32	12	9	7 29 6/32	12	9 7
83	—11—	37	8	—		
84	—11—	25		+ —		
85	30 6/32	15		30 6/32	3	15
86	—11—	15		— 1 —	12	8
87	—1—	99		2 7/32	7	8
88	20 6/32	46	13	2 27 6/32	4	8
		1468	3	1	310	10 9

M Seshadri
Municipal Commissioner
Bangalore City Municipality

Amount of Taxes Collected by Parathasarathi in IV A Division



m 1928-29 to 1932 33 and amount credited out of the same

			1931-32				1932-33				
credited			Collected		credited			Collected		credited	
Date	Amount	SL No	Date	Amount	Date	Amount	SL No	Date	Amount	Amount	Date

PROCEEDINGS OF THE GOVERNMENT OF H H
THE MAHARAJA OF MYSORE

READ -

Correspondence ending with letter No C1-1789/35-36 dated 8-4-1937 from the Municipal Commissioner, Bangalore City, submitting a detailed report in the matter of the defalcation of a sum of Rs 2419-14-4 by Shanbhog Parthasarathi and requesting sanction to the resolution of the Municipal Council to recover a sum of Rs 700/- from Mr N Ranganatha Iyengar, Revenue Officer and of Rs 200/- from V S Thimmappaiya, Divisional Accountant and to write off the balance, after deducting a sum of Rs 205-13-0 which was recovered from the Shanbhog

ORDER NO: L-8471-81 / Jud 136-36-2

Dated, Bangalore, the 29/5/37

1) The Municipal Commissioner reports as follows -

One B A Parthasarathi, permanent Shanbhog of the Municipality when called upon by the Revenue Officer for checking his Bakki Patti left office suddenly on 20-9-1932 and did not attend office thereafter Suspicion having been aroused, the Shanbhog's box was broke open and on an examination of the receipt books contained therein, it was found that certain amounts collected by the Shanbhog for which he had issued receipts had not been remitted to the Municipal Treasury

The Shanbhog was thereafter placed under suspension from [redacted] 1932 and a

complaint was also lodged with the Police against him and a detailed audit was ~~conduc~~ conducted by the local auditors As a result of this detailed audit it was found that the defalcation started from 14-6-1929 and continued up to 20-9-1932 and that the total amount embezzled by the Shanbhog came to Rs 2,419-14-4 The Shanbhog was subsequently arrested, tried and convicted and sentenced to ~~suffer~~ rigorous imprisonment for six months

The defalcation in question was rendered possible on account of the slackness on the part of the Divisional Accountant and the Revenue Officer in not examining and checking the receipts and Bakki Patti of the Shanbhog regularly from time to time

The Municipal Commissioner further reports that as there were frequent changes of Divisional Accountants and other officials in the office during the years 1928-29 to 1930-31, it is not possible to fix the responsibility on particular individuals with any degree of fairness During the years 1931-32 and 1932-33, the Revenue Officer was Mr N Ranganatha Iyengar and the Divisional Accountant was M S Thimmappaiya and it was during this period that heavy amounts were misappropriated

The question as to how the defalcated amount could be recouped by fixing the responsibility on the officials concerned for slackness in supervision having came up for consideration before the Municipal Council, it was resolved that a sum of Rs 700/- be recovered from Mr N Ranganatha

Mr N Ranganatha Iyengar, Revenue Officer and a sum of Rs 200/- from N S Thimmappiya Divisional Accountant and that the balance viz , Rs 1,314-1-4 be written off the accounts, a sum of Rs 205-13-0 having been recovered from the Shanbhog

2 The Municipal Commissioner requests sanction to the above proposals of the Municipal Council

3 In the circumstances reported by the Municipal Commissioner, Government are pleased to approve of the proposal of the Municipal Council to recover a sum of Rs 700/- from Mr N Ranganatha Iyengar and a sum of Rs 200/- from N S Thimmappiya and to write off the balance

4 Government further observe that the Head Accountant and the Tax Inspector concerned are also responsible in this connection, that the systematic fraud committed by the Shanbhog could have been prevented if these officials had been vigilant and discharged their duties properly and that some notice should be taken of their conduct also The Municipal Commissioner is accordingly requested to take departmental action against these officials ~~by deferring increments due to them or by inflicting some other suitable punishment~~

5 A report of action taken in the matter should be submitted for the information of Government very early, as also the arrangements made for guarding against

repetition
a ~~repition~~ of such offences

19/5/37

Chief Secretary to Govt

19

The Municipal Commissioner, Bangalore City (through the President)

' Deputy Commissioner, Bangalore Dt

' Comptroller to Government through Financial Department

S R

b t b

26/5/37

Proceedings of the Government of His Highness
the Maharaja of Mysore

Read -

Correspondence ending with letter No C1 1789/35-36 dated 8-4-1937, from the Municipal Commissioner, Bangalore City, submitting a detailed report in the matter of the defalcation of a sum of Rs 2,419-14-4 by Chanbhog Parthasarathi and requesting sanction to the resolution of the Municipal Council to recover a sum of Rs 700/- from [illegible] Ranganatha Iyengar Revenue Officer and of Rs 200/- from [illegible] Thimmappaiya, Divisional Accountant and to write off the balance, after deducting a sum of Rs 205-13-0 which was recovered from the Chanbhog

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ORDER NO L 8471-81/ME 181-37-2

Dated, Bangalore, the 26th/27th May 1937

(1) The Municipal Commissioner reports as follows -

One P A Parthasarathi permanent Chanbhog of the Municipality when called upon by the Revenue Officer for checking his Bakki Patti left office suddenly on 20-9-1932 and did not attend office thereafter Suspicion having been aroused, the Chanbhog's box was broke open and on an examination of the receipt books contained therein, it was found that certain amounts collected by the Chanbhog for which he had issued receipts had not been remitted to the Municipal Treasury

The Chanbhog was, thereafter placed under suspension from 20-9-1932 and a complaint was also lodged with the Police against him and a detailed audit was conducted by the local auditors As a result of this detailed audit it was found that the defalcations dated from 14-6-1927 and continued up to 20-9-1932 and that the total amount embezzled by the Chanbhog came to Rs 2,419-14-4 The Chanbhog was subsequently arrested, tried and convicted and sentenced to rigorous imprisonment for six months

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The question as to how the defalcated amount could be

could be recouped by fixing the responsibility on the officials concerned for slackness in supervision having come up for consideration before the Municipal Council, it was resolved that a sum of Rs 700/- be recovered from Mr T Ranganatha Iyengar, Revenue Officer and a sum of Rs 200/- from M S Thimmappaiya, Divisional Accountant and that the balance viz , Rs 1,314-1-4 be written off the accounts, a sum of Rs 205-13-0 having been recovered from the Chanbhog

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4 Government further observe that the Head Accountant and the Tax Inspector concerned are also responsible in this connection, that the systematic fraud committed by the Charbhog could have been prevented if these officials had been vigilant and discharged their duties properly and that some notice should be taken of their conduct also The Municipal Commissioner is accordingly requested to take departmental action against these officials also

For Chief Secretary to Government

The Municipal Commissioner, Bangalore City,
through the President, City Municipal Council, Bangalore
* Deputy Commissioner, Bangalore District
* Comptroller to Government, through the Financial Secty

P 6